

ID: CCA-310110-09

Number: **200914033**

Office:

Release Date: 4/3/2009

UILC: 1446.00-00

From:

Sent: Mon 11/3/2008 4:12 PM

To:

Cc:

Subject: RE: Question re: SOL extension for section 1446 withholding

A Form 872-i for a partnership signed by its manager under state law is fine. Its TMP is not necessarily a manager under state law authorized to sign if the partnership is an LLC - the TMP does not always have to be such a manager for LLC's. So the validity of the TMP signature under these facts depends on its status as a manager under state law authorized to bind the partnership.

I can't tell if this is the question that you are asking, however. You seem to be asking if a Form 872-i signed by a corporate TMP for itself, will bind the partnership. It won't bind the partnership because it is not signed on behalf of the partnership.

[REDACTED] If the entity that has the withholding obligation is itself a TEFRA partnership, the TMP of the that entity can sign for that entity even if it is not otherwise separately authorized under state law to do so.